IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 27TH JULY 2007 / 5TH SRAVANA 1929

WP(C).No. 23003 of 2007(L)

PETITIONER:

N.DHARMARAJAN, S/O K.A.NARAYANA IYER,
MANAGING PARTNER, ACCURACY (P) CO.,
ANCHERIL BUILDING, KOTTAYAM.

BY ADV. SRI.MATHEW JOHN (K)
SRI.SUJESH MENON V.B.

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, KOTTAYAM.

2. THE DEPUTY COMMISSIONER OF APPEALS,
KOLLAM.

3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, KOTTAYAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 23003 of 2007

Dated, this the 27th day of July, 2007

J U D G M E N T

Since petitioner has filed appeals against sales tax assessments for the years 2003-04 & 2004-05, there will be stay against Ext.P11 recovery proceedings till disposal of the appeals on petitioner remitting Rs. 1 lakh within one month from now. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of appeals and in that case appeals will be disposed of in the usual course. Whatever payments petitioner has given should be adjusted by the officer and balance only should be demanded from the petitioner.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg